



Government of the District of Columbia  
Office of the Chief Financial Officer  
Office of Tax and Revenue

# 2004

# D-40EZ

**Income Tax Return  
for Single and Joint Filers  
with No Dependents  
Forms and Instructions**

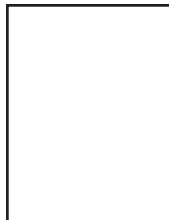
**Secure - Accurate - Faster Refunds ...**



CLICK. ZIP. FAST ROUND TRIP.



**File Electronically Today!**  
**[www.cfo.dc.gov/otr](http://www.cfo.dc.gov/otr)**



**Any voucher that is \$25,000 or more, must be filed electronically.**

- **File Electronically for Faster Refund (See page 5)**
- **Track Refund Status Online (See page 5)**
- **Tax Information Available – Call (202) 727-4TAX (4829)**

GOVERNMENT OF THE DISTRICT OF COLUMBIA  
OFFICE of the CHIEF FINANCIAL OFFICER  
OFFICE OF TAX AND REVENUE



Daniel L. Black, Jr.  
Deputy Chief Financial Officer

Dear Taxpayer:

It's tax season time again. OTR employees are committed to continuing to improve customer services for District taxpayers. I strongly encourage you to join over 90,000 taxpayers who have filed their taxes electronically.

You can file from home by visiting the electronic Taxpayer Service Center (eTSC) at [www.cfo.dc.gov](http://www.cfo.dc.gov). The site is secure and easy to use. Tracking the status of your refund is also available and you are encouraged to use the direct deposit option.

While you are filing your taxes electronically take advantage of the DC Earned Income Tax Credit. It is easy to compute – just take 25 percent of your federal Earned Income Credit from your IRS tax return. EITC serves several important purposes. Most importantly, the DC EITC builds on the strengths of the federal EITC, which is now the most effective program for lifting working families out of poverty.

For those needing assistance this filing season, we are extending service hours at our Customer Service Center beginning March 31 through April 15. Free tax preparation service is available at this walk-in center. See page 4 for complete details.

Your tax form package includes instructions written so they are easily understood. Please follow them carefully to avoid mistakes that can delay the processing of your tax return.

As an agent of the government in the administration of taxes, we are committed to collecting taxes efficiently and timely. We strive to ensure that everyone pays their fair share of tax, so that the government has sufficient revenue to fund public expenditures in the District.

Sincerely,

A handwritten signature in black ink that reads "Daniel L. Black, Jr." in a cursive style.

Daniel L. Black, Jr.

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## Need assistance?

**File or pay online:** [www.cfo.dc.gov/otr](http://www.cfo.dc.gov/otr)

### Get tax forms

Download forms at [www.cfo.dc.gov/otr](http://www.cfo.dc.gov/otr)

Request forms by fax: 202-727-4TAX(4829) (option 1)

Request forms by mail: 202-442-6546

Pick up forms:

**Office of Tax and Revenue**

941 North Capitol St NE Lobby  
8:15 am–4:30 pm

**Reeves Center**

2000 14<sup>th</sup> St NW Lobby  
7 am–7 pm

**Municipal Center**

300 Indiana Av NW Lobby  
6:30 am–8 pm

**Recorder of Deeds Building**

515 D St NW Lobby  
8:30 am–4:30 pm

**Wilson Building**

1350 Pennsylvania Av NW  
7 am–7 pm

**MLK Jr Memorial Library**

901 G St NW  
Sunday, 1–5 pm  
**Monday–Thursday 10 am–9 pm**  
Friday, Saturday 10 am–5:30 pm

**Penn Branch**

**3220 Pennsylvania Av SE**  
8:15 am–4:30 pm  
Tuesdays & Thursdays

**One Judiciary Square**

441 4<sup>th</sup> St NW Lobby  
7 am–7 pm

### Ask tax questions

Contact our Customer Service Call Center: 202-727-4TAX(4829)

**Regular hours**

8:15 am–4:30 pm  
Monday–Friday

**Extended hours**

March 31–April 14 - 8:15 am–6 pm; April 15 - 8:15 am–8 pm  
Monday–Friday

### Ask tax questions; get free tax preparation help

Visit our Walk-In Center, 941 North Capitol St NE 1<sup>st</sup> floor

**Regular hours**

8:15 am–4:30 pm  
Monday–Friday

**Extended hours**

March 31–April 14 - 8:15 am–6 pm  
Monday–Friday  
April 15 - 8:15 am–8 pm

**Saturdays**

April 2 & 9 - 9 am–1 pm

Visit our Penn Branch Satellite Center, 3220 Pennsylvania Av SE

**Regular hours**

8:15 am–4:30 pm Tuesdays & Thursdays

**Need help with this form?** Come to our Walk-In Center, at 941 North Capitol St NE.

**Are you unable to hear or speak?** Call the DC Relay Service, 202-855-1234.

[Chinese/中文] 您需要協助閱讀或了解英文嗎？請致電 202-727-4829 或請到 941 North Capitol St NE，要求免費語言熱線(Language Line)口譯員協助您。

[Korean/한국어] 영어를 읽거나 이해하기 위해 다른 사람의 도움이 필요하십니까? 202-727-4829 번으로 전화하시거나 941 North Capitol St NE 를 방문하십시오. 귀하를 도와드릴 무료 랭귀지 라인(Language Line) 통역사를 요청하십시오.

[Spanish/Español] ¿Necesita ayuda para leer o entender inglés? Llame al 202-727-4829 o venga a 941 North Capitol St NE. Pida que le asignen un intérprete de la Línea de los Idiomas (Language Line) para que le ayude, sin costo alguno.

[Vietnamese/Tiếng Việt] Quý vị có cần giúp đỡ để đọc và hiểu Anh ngữ không? Xin gọi 202-727-4829 hoặc đến 941 North Capitol St NE. Yêu cầu có được thông dịch viên Đường Dây Ngôn Ngữ (Language Line) để giúp đỡ miễn phí cho quý vị.

## Who must file a DC tax return?

### You must file a DC tax return if

- You were a DC resident and were required to file a federal return.
- Your permanent residence was in DC for either part or all of 2004.
- You lived in DC for 183 days or more during 2004, even if your permanent residence was outside DC.
- You were a member of the U.S. armed forces and DC was your home of record for either part or all of 2004.
- You are the spouse of an exempt military person or another exempt person, such as a non-resident presidential appointee and you meet any of the above requirements.

### Do not file a DC return if

- You were not required to file a federal return.
- You were not a resident of DC at any time during 2004.
- You were an elected member of the U.S. government who is not domiciled in DC.
- You were an employee on the personal staff of an elected member of the U.S. Congress and you and the elected member are bona fide residents of the same state.
- You were a member of the U.S. executive branch appointed by the President, subject to confirmation by the U.S. Senate, whose tenure of office is at the pleasure of the President, and you were not domiciled in DC during any part of 2004.
- You were a justice of the U.S. Supreme Court and were not domiciled in DC during any part of 2004.

### Special filing circumstances

#### *Part-year resident*

If you were a DC resident (or your permanent home was in DC) for less than a year, you must file as a part-year resident.

#### *Amended return*

File an amended return any time you realize your DC tax liability for a prior open tax year has changed. To file an amended return for the current year, complete another 2004 D-40EZ with the corrected information and fill in the amended return oval. Attach an explanation of the changes. File the amended return separately from any other return. By filing an amended return as soon as possible, you will reduce the accumulation of penalty and interest charges on any balance due.

If you are filing an amended return for a prior year, file a copy of the return filed for that year, fill in the amended return oval and attach a statement explaining the items being amended.

If the Internal Revenue Service adjusts your individual federal tax return, you must file an amended DC return within 90 days of receiving notice of the federal adjustment.

#### *Refund of DC taxes withheld*

If you were a DC resident but are not required to file a DC return, you must file either a D-40 or a D-40EZ to request a refund of any DC taxes withheld.

If you are not a DC resident and are not required to file a DC return, but DC tax was withheld from your wages, file Form D-40B, Nonresident Request for Refund.

## When are your taxes due?

### Due date

You must file your return together with payment of any tax due

by April 15, 2005.

If you need more time to file your return, submit a request for an extension of time to file (Form FR-127), by April 15, 2005. Any tax due must be paid in full with the request; there is no extension of time to pay. Do not use the federal form to request an extension of time to file a DC tax return.

## How to file

### By mail

Send your completed original return to:

Office of Tax and Revenue

PO Box 7861

Washington, DC 20044-7861

Do not include more than one return per envelope.

### By DC e-file

E-File offers individual income taxpayers a full Federal/State Electronic Filing program. There are two ways in which taxpayers can file their federal and DC returns together electronically: 1) through a tax practitioner who is an authorized e-file provider or 2) through a commercial online filing service, which allows taxpayers to transmit their DC and Federal returns electronically from their home PC for a fee. Visit our website at [www.cfo.dc.gov/otr](http://www.cfo.dc.gov/otr) for more information.

We also offer a free and easy way to file your DC income tax return on the Internet directly with the Office of Tax and Revenue. On the electronic Taxpayer Service Center (eTSC), you may file your D-40 or D-40 EZ 24 hours a day, 7 days a week. This Internet site provides a full calculation of DC tax and credits. This filing option is available to taxpayers who filed a D-40 or D-40 EZ tax return in 2003. To file online, visit [www.cfo.dc.gov/otr](http://www.cfo.dc.gov/otr) for more information.

If you use one of our e-file options to file your DC income tax return, you may also choose to have your refund deposited directly into your checking or savings account.

### Refund Status Inquiry

To check the status of your refund on the Internet, go to [www.cfo.dc.gov/otr](http://www.cfo.dc.gov/otr).

## Who can use the Form D-40EZ?

You may use this simpler form if you meet all of the following requirements:

- Your filing status is single or married filing jointly;
- You do not claim dependents;
- You do not claim an exemption for being 65 or older or legally blind;
- You were a DC resident from January 1 through December 31, 2004;
- Your income is \$100,000 or less and is only wages, salaries and tips; taxable scholarships or fellowship grants; unemployment compensation; and/or interest and dividends (\$1500 maximum);
- You have no federal adjustments to income;
- You do not itemize your deductions;
- You do not file a DC Schedule H;
- You do not make estimated income tax payments;

- You do not claim a deduction for a DC college savings plan payment; and
- You do not claim a Long Term Lower-Income Homeowner Credit (Schedule L).

## What are your payment options?

### Credit card

#### 24-hour service

You may use Visa, MasterCard, Discover, or American Express. You will be charged a fee equal to 2.5% of your tax payment, which is paid directly to the Official Payments Corporation, the credit card service provider. Your tax payment is effective the day you charge it.

#### To charge your taxes by phone

Call 1-800-272-9829 using a touch-tone phone. The DC jurisdiction code is 6000. You will be given a confirmation number – keep with your records.

#### To charge your taxes online

Log onto [www.officialpayments.com](http://www.officialpayments.com) and select “make a payment.” The DC jurisdiction code is 6000. You will be given a confirmation number – keep this number with your records.

### Check or money order

Include a check or money order payable to the DC Treasurer with your completed return. **Write your social security number, daytime phone number, and “2004 D-40EZ” on your payment.**

## How can you avoid penalties and interest?

### File your return on time

There is a 5% per-month penalty for failure to file a return or pay any tax due on time. The penalty is calculated on the unpaid tax for each month or part of a month that the return is not filed or the tax is not paid. The maximum penalty is an additional amount due, equal to 25% of the tax due.

You will be charged interest of 10% per year, compounded daily, on any tax not paid on time. Interest is calculated from the due date of the return to the date the tax is paid.

### Do not understate your taxes

There is a 20% penalty on any understated amount of taxes due if:

- The understated amount is more than 10% of the actual amount due; or
- The understated amount is \$2,000 or more.

You will pay the penalty on the greater amount.

Tax preparers must pay a penalty for understating taxes for any of the following reasons:

- If the refund or amount due is based on unrealistic information;
- If the preparer should have been aware of a relevant law or regulation; or
- If relevant facts about the return are not adequately disclosed.

Penalties range from \$250 to \$10,000.

### Make sure your check will clear

You will be charged a \$65 fee if your check is returned to us.

### Personal Records

Maintaining organized and complete records supporting income and deduction items on your return makes it easier to prepare the return, respond to any questions about it and offer additional information if you are ever billed for more tax.

Helpful publications on recordkeeping available from IRS are:

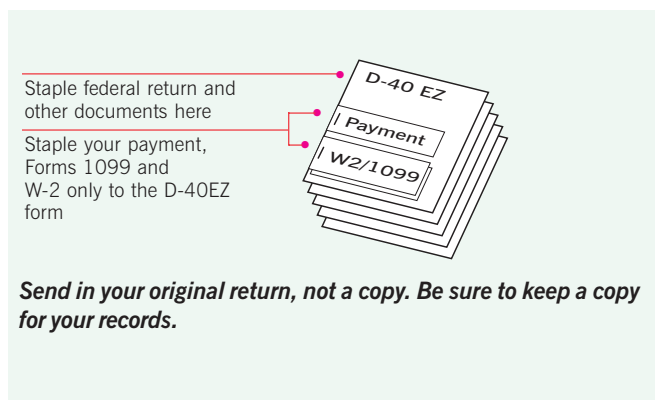
Publication 552 (PDF), **Recordkeeping for Individuals;**

Publication 583 (PDF), **Starting a Business and Keeping Records; and**

Publication 463 (PDF), **Travel, Entertainment, Gift and Car Expenses.**

## Assembling your D-40EZ return

- Staple the check or money order, and any Forms W-2 or 1099, to the front of your D-40EZ as indicated below.
- Staple your federal return to the upper left corner behind the D-40EZ.



**Note:** Your social security number is used for tax administration purposes only.

**2004** D-40EZ Income Tax Return  
for Single and Joint Filers with  
No Dependents



STAPLE OTHER REQUESTED DOCUMENTS IN UPPER LEFT

**Important:** Print in CAPITAL letters using black ink.

OFFICIAL USE ONLY

**Personal information**

Fill in: ☐ if Amended return

Filing status, fill in: ☐ if Single ☐ or if Married filing jointly

Your first name M.I. Last name

Spouse's first name M.I. Last name

Your social security number Spouse's social security number Your daytime phone number

Home address (number and street) Fill in ☐ if this is your first return or if your address is different from your last return. Apartment number

City State Zip Code

STAPLE W-2s AND OTHER WITHHOLDING STATEMENTS HERE

**DC Income tax** Do not enter cents. Round cents to nearest dollar. If amount is zero, leave line blank.

ENTER DOLLARS ONLY

1	Total wages, salaries, tips, unemployment compensation, etc.	1	\$					.00
2	Taxable interest and ordinary dividends (If totaling more than \$1500, you must file Form D-40.)	2	\$					.00
3	DC adjusted gross income Add Lines 1 and 2. (If more than \$100,000 you must file Form D-40.)	3	\$					.00
4	Standard deduction plus exemption amount If single, enter \$3,370. If married filing jointly, enter \$4,740. If you can be claimed as a dependent on another's tax return, fill in the oval <input type="radio"/> and enter \$2,000.	4	\$					.00
5	DC taxable income Subtract Line 4 from Line 3. If Line 4 is equal to or more than Line 3, make no entry.	5	\$					.00
6	Tax Use tax tables on pages 21-30 to find the tax on the Line 5 amount.	6	\$					.00
7	DC Low Income Credit If you qualify for this credit and claimed an Earned Income Credit on your federal return, complete Calculation A, next page, to see if this credit or the DC EITC is better for you. Do not claim both DC credits. Attach a copy of your Federal return, whichever credit you claim.	7	\$					.00
8	Net tax Subtract Line 7 from Line 6. If Line 7 is equal to or more than Line 6, make no entry.	8	\$					.00
9	Voluntary contribution to the Public Trust for Drug Prevention and Children at Risk	9	\$					.00
10	Tax and/or voluntary contribution Add Lines 8 and 9.	10	\$					.00
11	Total DC income tax withheld from Forms W-2 and 1099 – attach these forms.	11	\$					.00
12	Payments made with an extension of time to file or paid with original return if this is an amended return	12	\$					.00
13	DC Earned Income Tax Credit Enter your federal earned income credit See Calculation A. Attach a copy of your Federal return. (Leave blank if you took Line 7 credit.)	13	\$					.00
14	Total payments and credits Add lines 11–13.	14	\$					.00

STAPLE CHECK OR MONEY ORDER HERE

15	Your refund If Line 14 is larger subtract Line 10 from Line 14. Attach a check or money order payable to DC Treasurer To pay by credit card, call 1-800-272-9829 or visit www.officialpayments.com and enter DC jurisdiction code 6000.	15	\$					.00
16	Amount you owe If Line 10 is larger subtract Line 14 from Line 10.	16	\$					.00

**Signature**

Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct.

Declaration of paid preparer is based on all information available to the preparer.

Your signature Date Paid preparer's signature Date

Spouse's signature if filing jointly Date Paid preparer's FEIN, SSN or PTIN Paid preparer's phone number

Send your signed and completed **original** return to: Office of Tax and Revenue, PO Box 7861, Washington DC 20044-7861

Fill in ☐ if you no longer want to receive DC tax forms by mail.

2004 D-40EZ  
Income Tax Return



## Getting started

- **You'll need** a copy of your completed 2004 federal return, copies of all your Forms W-2 and 1099, a pen with black ink and a calculator to complete this form.
- **You can copy many** line items directly from federal forms 1040, 1040A and 1040EZ. Please be careful since the line numbers will differ from D-40EZ line numbers.
- **Not all items will apply to you.** Fill in only those that apply. If an amount is zero, do not make an entry, leave the line blank.
- **Do not enter cents. Round cents** to the nearest dollar.

Example: \$10,500.50 rounds up to \$10,501  
\$10,500.49 rounds down to \$10,500

## Personal information

### Amended return

To file an amended return for the current year, fill in the amended return oval, and complete the D-40EZ. Include an attachment explaining the changes. Do not file an amended return with any other return. If the Internal Revenue Service adjusts your federal individual income tax return, you must file an amended DC return for that year within 90 days of receiving notice of the federal adjustment.

## DC income tax

### Line 1 Total wages, salaries, tips, etc.

Enter the amount from your 1040 or 1040A, Line 7; or 1040EZ, Line 1.

### Line 2 Taxable interest and ordinary dividends

### Line 7 DC Low Income Credit

To qualify for this credit, your federal tax liability before credits and payments (1040, Line 43; 1040A, Line 28; or 1040EZ, Line 10) must be 0. If you claimed the federal Earned Income Credit (EIC), it may be better for you to take the DC Earned

Income Tax Credit instead of the DC Low Income Credit. You cannot take both DC credits. Complete **Calculation A** to determine which DC credit is better for you. Attach a copy of your federal return, whichever DC credit you claim.

- **Credit amount for single filers**  
Enter **\$221** on Line 7 if you claim 1 exemption.
- **Credit amount for married filing jointly**  
Enter **\$566** on Line 7.
- **Credit amount for filer who can be claimed as a dependent by someone else**

Subtract \$2,000 (DC's standard deduction) from your federal standard deduction (1040, Line 39; 1040A, Line 24; or 1040EZ, Line 5). Take the result and, using the tax tables on pages 21-30, find the tax amount that corresponds. Enter that amount on Line 7.

Attach a copy of your 1040, 1040A, or 1040EZ.

### Line 9 Voluntary contribution to the Public Trust for Drug Prevention and Children at Risk

This will either reduce the amount of your refund or increase the amount you owe. The minimum contribution is \$1.

### Line 11 Total DC income tax withheld

Add the amount of DC income tax withheld from all your 2004 Forms W-2 and 1099. Attach copies of all Forms W-2 and 1099 that show DC withholding.

### Line 13 DC Earned Income Tax Credit (EITC)

Taxpayers who claimed the federal Earned Income Credit (EIC) can also claim a DC EITC of 25% of the federal credit. Complete **Calculation A** to determine if the DC Low Income Credit or DC EITC is better for you. Do not take both DC credits. Attach a copy of your federal return, whichever credit you claim.

### Your federal Earned Income Credit (EIC)

Enter on Line b of Calculation A the credit you claimed on your 1040, Line 65a; 1040A, Line 41a; or 1040EZ, Line 8. Multiply this amount by .25 and enter it on Line d of Calculation A.

## DC Low Income Credit or DC Earned Income Tax Credit

(Complete this calculation to determine which is better for you)

**Calculation A** Take only one of these credits. Attach a copy of your 1040, 1040A, or 1040EZ, whichever credit you claim.

a Tax from D-40EZ, Line 6	a	
b Federal Earned Income Credit From 1040, Line 65a; 1040A, Line 41a; or 1040EZ, Line 8.	b	
c DC Earned Income Tax Credit rate	c	x .25
d DC Earned Income Tax Credit Multiply Line b by Line c.	d	

Compare Line a to Line d. If a is equal to or larger than d, take the DC Low Income Credit and enter it on D-40EZ, Line 7.

If a is smaller than d, take the DC EITC. Round any cents on Line d to nearest dollar and enter the amount on D-40EZ, Line 13.





0 4 1 2 7 0 1 1 0 0 0 0

Your social security number

Spouse's social security number

Your daytime phone number

Your first name

M.I.

Last name.

Spouse's first name

M.I.

Last name.

Home address (number and street)

Fill in  if this is your first return or if your address changed from your last return.

#

City

State

Zip Code

Round cents to the nearest dollar.  
If the amount is zero, leave the line blank.

- 1 Total estimated income tax liability for 2004

1	\$									.00
---	----	--	--	--	--	--	--	--	--	-----

- 2 DC Income tax withheld

2 \$ .00

- 3 2004 estimated tax payments

[illegible]

- 4 Total payments *Add Lines 2 and 3*

4 \$ .00

- 5 Amount due with this request.** *If Line 1 is more than Line 4, subtract Line 4 from Line 1. Send the full payment with this form. If Line 4 is greater than line 1, you do not need to file this form, you have an automatic extension.*

5 \$ .00

Attach a check or money order made payable to DC Treasurer. Write your SSN and "2004 FR-127" on your payment. You may not pay by credit card. Mail this form with full payment of any tax due by April 15, 2005.

**Signature**

Your signature

Date \_\_\_\_\_

Spouse's signature if filing jointly or separately on same return

Date \_\_\_\_\_

Send your signed and completed **original** form to: Office of Tax and Revenue  
941 North Capitol St NE, 6th floor  
Washington DC 20002-4265

Save a copy of this form for your records.

# Instructions for Form FR-127

## Why file Form FR-127?

Use this form if you cannot file an individual income tax return by the April 15, 2005 due date. By filing this form, you can receive an extension of time to file until October 17, 2005.

A filing extension is not an extension of the due date for paying any tax you may owe. Before filing for an extension, estimate the taxes you will owe and pay that amount with the FR-127 by April 15, 2005.

## Extension for DC residents living or traveling outside the U.S.

In addition to the 6-month extension, you may receive an additional 6-month extension. You must file for the first 6-month extension by the April 15, 2005 due date before applying for the additional extension of time to file.

You must use Form FR-127 to request an extension of time to file a DC individual income tax return.

## When is the Form FR-127 due?

You must submit your request along with payment in full of any tax due by April 15, 2005.

## When is your individual tax return due?

You may file your tax return any time before the extension expires.

## How to avoid penalties and interest

You will be charged interest of 10% per year, compounded daily, on any tax not paid on time. Interest is calculated from the due date of the return to the date when the tax is paid.

## File your return on time

There is a 5% per-month penalty charged for failure to file a return or pay any tax due on time. The penalty is calculated on the unpaid tax for each month or part of a month that the return is not filed or the tax is not paid. The maximum penalty is an additional amount due, equal to 25% of the tax due.

**Make sure your check will clear.** You will be charged a \$65 fee if your check is returned to us.

**2004** FR-329 Consumer Use Tax on  
Purchases and Rentals



**Important:** Print in CAPITAL letters using black ink.  
Leave lines blank that do not apply to you.

OFFICIAL USE ONLY

**Personal information**

Your first name  M.I.  Last name

Your social security number  Your daytime phone number

Home address (number and street)  #

City  State  Zip Code

**Sales tax you owe**

Round cents to the nearest dollar.  
If the amount is zero, leave the line blank.

**1 Merchandise, services and rentals**

Include purchases of clothing, jewelry, furniture, and electronic equipment and rentals of furniture and electronic equipment. See other side for list.

Amount purchased	Rate	Tax
\$ <input type="text"/> .00	x .0575 = 1	\$ <input type="text"/> .00
\$ <input type="text"/> .00	x .09 = 2	\$ <input type="text"/> .00
\$ <input type="text"/> .00	x .10 = 3	\$ <input type="text"/> .00
	4	\$ <input type="text"/> .00

**2 Alcoholic beverages**

**3 Purchases of catered food or drink or rental of non-commercial vehicles**

**4 Total tax due** Add Lines 1, 2 and 3.  
Attach check or money order made payable to DC Treasurer. Write your social security number and "2004 FR-329" on your payment.

**Signature**

Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct.  
Declaration of paid preparer is based on all the information available to the preparer.

Your signature  Date  Paid preparer's signature  Date

Paid preparer's FEIN, SSN or PTIN

Paid preparer's phone number

**Do not mail this form with your individual tax return.**  
**Please use a separate envelope.**

Send your signed and completed **original** form by April 15, 2005 to:  
Office of Tax and Revenue  
941 North Capitol St NE, 6th floor  
Washington DC 20002-4265

# Instructions for Form FR-329

## Who should file Form FR-329?

File Form FR-329 if during tax year 2004 you paid a total of more than \$400 for merchandise, services, or rentals on which you did not pay sales tax. Typically, you do not pay sales tax on:

- Merchandise you ordered through catalogs;
- Merchandise shipped to DC that you bought or rented outside DC; and
- Merchandise that is taxed in DC but is not taxed in the state where purchased.

Do not file Form FR-329 for a business. Businesses should file a Form FR-800M (monthly return) or a Form FR-800A (annual return) to report sales tax on purchases and rentals.

## When is Form FR-329 due?

You must submit your return by April 15, 2005. There is no extension of time to file this form.

## How to avoid penalties and interest

### File your return on time

There is a 5% per-month penalty charged for failure to file a return or pay any tax due on time. The penalty is calculated on the unpaid tax for each month or part of a month that the return is not filed or the tax is not paid. The maximum penalty is an additional amount due, equal to 25% of the tax due.

You will be charged interest of 10% per year, compounded daily, on any tax not paid on time. Interest is calculated from the due date of the return to the date when the tax is paid.

**Make sure your check will clear.** You will be charged a \$65 fee if your check is returned to us.

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## Sales tax you owe

You should include shipping and handling charges in the sales price when they are listed as a line item on the bill.

### Line 1 Merchandise, services and rentals

Enter the total sales price of all your purchases of merchandise, services and rentals on which you did not pay any DC or state sales tax. Multiply the amount by .0575 and enter the result in the tax column.

**Taxable merchandise** includes furniture, clothing, shoes, jewelry, perfume, cosmetics, computer hardware and software, appliances, electronic equipment, cameras, antiques, art, office supplies, sporting goods and rare coins.

**Taxable services** include information services, dry cleaning, landscaping, photographic services and film processing.

**Taxable rentals** include rental of furniture, televisions, stereos, computer hardware and software and lawn equipment.

### Line 2 Alcoholic beverages

Enter the total sales price of all your purchases of alcoholic beverages on which you did not pay any DC or state sales tax. Multiply the amount by .09 and enter the result in the tax column.

### Line 3 Purchases of catered food or drink or rentals of non-commercial vehicles

Enter the total sales price of all your purchases and rentals on which you did not pay any DC or state sales tax. Multiply the amount by .10 and enter the result in the tax column.

# Tax tables for taxable income less than \$100,000

Taxable income	Amount of tax	Taxable income	Amount of tax	Taxable income	Amount of tax	Taxable income	Amount of tax
<b>\$0 – 2,499</b>		<b>\$2,500 – 4,999</b>		<b>\$5,000 – 7,499</b>		<b>\$7,500 – 9,999</b>	
<b>\$0</b> – 49	\$0	\$2,500 – 2,549	\$126	<b>\$5,000</b> – 5,049	\$251	\$7,500 – 7,549	\$376
50 – 99	4	2,550 – 2,599	129	5,050 – 5,099	254	7,550 – 7,599	379
100 – 149	6	2,600 – 2,649	131	5,100 – 5,149	256	7,600 – 7,649	381
150 – 199	9	2,650 – 2,699	134	5,150 – 5,199	259	7,650 – 7,699	384
200 – 249	11	2,700 – 2,749	136	5,200 – 5,249	261	7,700 – 7,749	386
250 – 299	14	2,750 – 2,799	139	5,250 – 5,299	264	7,750 – 7,799	389
300 – 349	16	2,800 – 2,849	141	5,300 – 5,349	266	7,800 – 7,849	391
350 – 399	19	2,850 – 2,899	144	5,350 – 5,399	269	7,850 – 7,899	394
400 – 449	21	2,900 – 2,949	146	5,400 – 5,449	271	7,900 – 7,949	396
450 – 499	24	2,950 – 2,999	149	5,450 – 5,499	274	7,950 – 7,999	399
500 – 549	26	<b>\$3,000</b> – 3,049	\$151	5,500 – 5,549	276	<b>\$8,000</b> – 8,049	\$401
550 – 599	29	3,050 – 3,099	154	5,550 – 5,599	279	8,050 – 8,099	404
600 – 649	31	3,100 – 3,149	156	5,600 – 5,649	281	8,100 – 8,149	406
650 – 699	34	3,150 – 3,199	159	5,650 – 5,699	284	8,150 – 8,199	409
700 – 749	36	3,200 – 3,249	161	5,700 – 5,749	286	8,200 – 8,249	411
750 – 799	39	3,250 – 3,299	164	5,750 – 5,799	289	8,250 – 8,299	414
800 – 849	41	3,300 – 3,349	166	5,800 – 5,849	291	8,300 – 8,349	416
850 – 899	44	3,350 – 3,399	169	5,850 – 5,899	294	8,350 – 8,399	419
900 – 949	46	3,400 – 3,449	171	5,900 – 5,949	296	8,400 – 8,449	421
950 – 999	49	3,450 – 3,499	174	5,950 – 5,999	299	8,450 – 8,499	424
<b>\$1,000</b> – 1,049	\$51	3,500 – 3,549	176	<b>\$6,000</b> – 6,049	\$301	8,500 – 8,549	426
1,050 – 1,099	54	3,550 – 3,599	179	6,050 – 6,099	304	8,550 – 8,599	429
1,100 – 1,149	56	3,600 – 3,649	181	6,100 – 6,149	306	8,600 – 8,649	431
1,150 – 1,199	59	3,650 – 3,699	184	6,150 – 6,199	309	8,650 – 8,699	434
1,200 – 1,249	61	3,700 – 3,749	186	6,200 – 6,249	311	8,700 – 8,749	436
1,250 – 1,299	64	3,750 – 3,799	189	6,250 – 6,299	314	8,750 – 8,799	439
1,300 – 1,349	66	3,800 – 3,849	191	6,300 – 6,349	316	8,800 – 8,849	441
1,350 – 1,399	69	3,850 – 3,899	194	6,350 – 6,399	319	8,850 – 8,899	444
1,400 – 1,449	71	3,900 – 3,949	196	6,400 – 6,449	321	8,900 – 8,949	446
1,450 – 1,499	74	3,950 – 3,999	199	6,450 – 6,499	324	8,950 – 8,999	449
1,500 – 1,549	76	<b>\$4,000</b> – 4,049	\$201	6,500 – 6,549	326	<b>\$9,000</b> – 9,049	\$451
1,550 – 1,599	79	4,050 – 4,099	204	6,550 – 6,599	329	9,050 – 9,099	454
1,600 – 1,649	81	4,100 – 4,149	206	6,600 – 6,649	331	9,100 – 9,149	456
1,650 – 1,699	84	4,150 – 4,199	209	6,650 – 6,699	334	9,150 – 9,199	459
1,700 – 1,749	86	4,200 – 4,249	211	6,700 – 6,749	336	9,200 – 9,249	461
1,750 – 1,799	89	4,250 – 4,299	214	6,750 – 6,799	339	9,250 – 9,299	464
1,800 – 1,849	91	4,300 – 4,349	216	6,800 – 6,849	341	9,300 – 9,349	466
1,850 – 1,899	94	4,350 – 4,399	219	6,850 – 6,899	344	9,350 – 9,399	469
1,900 – 1,949	96	4,400 – 4,449	221	6,900 – 6,949	346	9,400 – 9,449	471
1,950 – 1,999	99	4,450 – 4,499	224	6,950 – 6,999	349	9,450 – 9,499	474
<b>\$2,000</b> – 2,049	\$101	4,500 – 4,549	226	<b>\$7,000</b> – 7,049	\$351	9,500 – 9,549	476
2,050 – 2,099	104	4,550 – 4,599	229	7,050 – 7,099	354	9,550 – 9,599	479
2,100 – 2,149	106	4,600 – 4,649	231	7,100 – 7,149	356	9,600 – 9,649	481
2,150 – 2,199	109	4,650 – 4,699	234	7,150 – 7,199	359	9,650 – 9,699	484
2,200 – 2,249	111	4,700 – 4,749	236	7,200 – 7,249	361	9,700 – 9,749	486
2,250 – 2,299	114	4,750 – 4,799	239	7,250 – 7,299	364	9,750 – 9,799	489
2,300 – 2,349	116	4,800 – 4,849	241	7,300 – 7,349	366	9,800 – 9,849	491
2,350 – 2,399	119	4,850 – 4,899	244	7,350 – 7,399	369	9,850 – 9,899	494
2,400 – 2,449	121	4,900 – 4,949	246	7,400 – 7,449	371	9,900 – 9,949	496
2,450 – 2,499	124	4,950 – 4,999	249	7,450 – 7,499	374	9,950 – 9,999	499

## Tax tables continued

<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>
<b>\$10,000 – 12,499</b>		<b>\$12,500 – 14,999</b>		<b>\$15,000 – 17,499</b>		<b>\$17,500 – 19,999</b>	
<b>\$10,000</b> – 10,049	\$502	\$12,500 – 12,549	\$689	<b>\$15,000</b> – 15,049	\$877	\$17,500 – 17,549	\$1,064
10,050 – 10,099	506	12,550 – 12,599	693	15,050 – 15,099	881	17,550 – 17,599	1,068
10,100 – 10,149	509	12,600 – 12,649	697	15,100 – 15,149	884	17,600 – 17,649	1,072
10,150 – 10,199	513	12,650 – 12,699	701	15,150 – 15,199	888	17,650 – 17,699	1,076
10,200 – 10,249	517	12,700 – 12,749	704	15,200 – 15,249	892	17,700 – 17,749	1,079
10,250 – 10,299	521	12,750 – 12,799	708	15,250 – 15,299	896	17,750 – 17,799	1,083
10,300 – 10,349	524	12,800 – 12,849	712	15,300 – 15,349	899	17,800 – 17,849	1,087
10,350 – 10,399	528	12,850 – 12,899	716	15,350 – 15,399	903	17,850 – 17,899	1,091
10,400 – 10,449	532	12,900 – 12,949	719	15,400 – 15,449	907	17,900 – 17,949	1,094
10,450 – 10,499	536	12,950 – 12,999	723	15,450 – 15,499	911	17,950 – 17,999	1,098
10,500 – 10,549	539	<b>\$13,000</b> – 13,049	\$727	15,500 – 15,549	914	<b>\$18,000</b> – 18,049	\$1,102
10,550 – 10,599	543	13,050 – 13,099	731	15,550 – 15,599	918	18,050 – 18,099	1,106
10,600 – 10,649	547	13,100 – 13,149	734	15,600 – 15,649	922	18,100 – 18,149	1,109
10,650 – 10,699	551	13,150 – 13,199	738	15,650 – 15,699	926	18,150 – 18,199	1,113
10,700 – 10,749	554	13,200 – 13,249	742	15,700 – 15,749	929	18,200 – 18,249	1,117
10,750 – 10,799	558	13,250 – 13,299	746	15,750 – 15,799	933	18,250 – 18,299	1,121
10,800 – 10,849	562	13,300 – 13,349	749	15,800 – 15,849	937	18,300 – 18,349	1,124
10,850 – 10,899	566	13,350 – 13,399	753	15,850 – 15,899	941	18,350 – 18,399	1,128
10,900 – 10,949	569	13,400 – 13,449	757	15,900 – 15,949	944	18,400 – 18,449	1,132
10,950 – 10,999	573	13,450 – 13,499	761	15,950 – 15,999	948	18,450 – 18,499	1,136
<b>\$11,000</b> – 11,049	\$577	13,500 – 13,549	764	<b>\$16,000</b> – 16,049	\$952	18,500 – 18,549	1,139
11,050 – 11,099	581	13,550 – 13,599	768	16,050 – 16,099	956	18,550 – 18,599	1,143
11,100 – 11,149	584	13,600 – 13,649	772	16,100 – 16,149	959	18,600 – 18,649	1,147
11,150 – 11,199	588	13,650 – 13,699	776	16,150 – 16,199	963	18,650 – 18,699	1,151
11,200 – 11,249	592	13,700 – 13,749	779	16,200 – 16,249	967	18,700 – 18,749	1,154
11,250 – 11,299	596	13,750 – 13,799	783	16,250 – 16,299	971	18,750 – 18,799	1,158
11,300 – 11,349	599	13,800 – 13,849	787	16,300 – 16,349	974	18,800 – 18,849	1,162
11,350 – 11,399	603	13,850 – 13,899	791	16,350 – 16,399	978	18,850 – 18,899	1,166
11,400 – 11,449	607	13,900 – 13,949	794	16,400 – 16,449	982	18,900 – 18,949	1,169
11,450 – 11,499	611	13,950 – 13,999	798	16,450 – 16,499	986	18,950 – 18,999	1,173
11,500 – 11,549	614	<b>\$14,000</b> – 14,049	\$802	16,500 – 16,549	989	<b>\$19,000</b> – 19,049	\$1,177
11,550 – 11,599	618	14,050 – 14,099	806	16,550 – 16,599	993	19,050 – 19,099	1,181
11,600 – 11,649	622	14,100 – 14,149	809	16,600 – 16,649	997	19,100 – 19,149	1,184
11,650 – 11,699	626	14,150 – 14,199	813	16,650 – 16,699	1,001	19,150 – 19,199	1,188
11,700 – 11,749	629	14,200 – 14,249	817	16,700 – 16,749	1,004	19,200 – 19,249	1,192
11,750 – 11,799	633	14,250 – 14,299	821	16,750 – 16,799	1,008	19,250 – 19,299	1,196
11,800 – 11,849	637	14,300 – 14,349	824	16,800 – 16,849	1,012	19,300 – 19,349	1,199
11,850 – 11,899	641	14,350 – 14,399	828	16,850 – 16,899	1,016	19,350 – 19,399	1,203
11,900 – 11,949	644	14,400 – 14,449	832	16,900 – 16,949	1,019	19,400 – 19,449	1,207
11,950 – 11,999	648	14,450 – 14,499	836	16,950 – 16,999	1,023	19,450 – 19,499	1,211
<b>\$12,000</b> – 12,049	\$652	14,500 – 14,549	839	<b>\$17,000</b> – 17,049	\$1,027	19,500 – 19,549	1,214
12,050 – 12,099	656	14,550 – 14,599	843	17,050 – 17,099	1,031	19,550 – 19,599	1,218
12,100 – 12,149	659	14,600 – 14,649	847	17,100 – 17,149	1,034	19,600 – 19,649	1,222
12,150 – 12,199	663	14,650 – 14,699	851	17,150 – 17,199	1,038	19,650 – 19,699	1,226
12,200 – 12,249	667	14,700 – 14,749	854	17,200 – 17,249	1,042	19,700 – 19,749	1,229
12,250 – 12,299	671	14,750 – 14,799	858	17,250 – 17,299	1,046	19,750 – 19,799	1,233
12,300 – 12,349	674	14,800 – 14,849	862	17,300 – 17,349	1,049	19,800 – 19,849	1,237
12,350 – 12,399	678	14,850 – 14,899	866	17,350 – 17,399	1,053	19,850 – 19,899	1,241
12,400 – 12,449	682	14,900 – 14,949	869	17,400 – 17,449	1,057	19,900 – 19,949	1,244
12,450 – 12,499	686	14,950 – 14,999	873	17,450 – 17,499	1,061	19,950 – 19,999	1,248

<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>
<b>\$20,000 – 22,499</b>		<b>\$22,500 – 24,999</b>		<b>\$25,000 – 27,499</b>		<b>\$27,500 – 29,999</b>	
<b>\$20,000</b> – 20,049	\$1,252	\$22,500 – 22,549	\$1,439	<b>\$25,000</b> – 25,049	\$1,627	\$27,500 – 27,549	\$1,814
20,050 – 20,099	1,256	22,550 – 22,599	1,443	25,050 – 25,099	1,631	27,550 – 27,599	1,818
20,100 – 20,149	1,259	22,600 – 22,649	1,447	25,100 – 25,149	1,634	27,600 – 27,649	1,822
20,150 – 20,199	1,263	22,650 – 22,699	1,451	25,150 – 25,199	1,638	27,650 – 27,699	1,826
20,200 – 20,249	1,267	22,700 – 22,749	1,454	25,200 – 25,249	1,642	27,700 – 27,749	1,829
20,250 – 20,299	1,271	22,750 – 22,799	1,458	25,250 – 25,299	1,646	27,750 – 27,799	1,833
20,300 – 20,349	1,274	22,800 – 22,849	1,462	25,300 – 25,349	1,649	27,800 – 27,849	1,837
20,350 – 20,399	1,278	22,850 – 22,899	1,466	25,350 – 25,399	1,653	27,850 – 27,899	1,841
20,400 – 20,449	1,282	22,900 – 22,949	1,469	25,400 – 25,449	1,657	27,900 – 27,949	1,844
20,450 – 20,499	1,286	22,950 – 22,999	1,473	25,450 – 25,499	1,661	27,950 – 27,999	1,848
20,500 – 20,549	1,289	<b>\$23,000</b> – 23,049	\$1,477	25,500 – 25,549	1,664	<b>\$28,000</b> – 28,049	\$1,852
20,550 – 20,599	1,293	23,050 – 23,099	1,481	25,550 – 25,599	1,668	28,050 – 28,099	1,856
20,600 – 20,649	1,297	23,100 – 23,149	1,484	25,600 – 25,649	1,672	28,100 – 28,149	1,859
20,650 – 20,699	1,301	23,150 – 23,199	1,488	25,650 – 25,699	1,676	28,150 – 28,199	1,863
20,700 – 20,749	1,304	23,200 – 23,249	1,492	25,700 – 25,749	1,679	28,200 – 28,249	1,867
20,750 – 20,799	1,308	23,250 – 23,299	1,496	25,750 – 25,799	1,683	28,250 – 28,299	1,871
20,800 – 20,849	1,312	23,300 – 23,349	1,499	25,800 – 25,849	1,687	28,300 – 28,349	1,874
20,850 – 20,899	1,316	23,350 – 23,399	1,503	25,850 – 25,899	1,691	28,350 – 28,399	1,878
20,900 – 20,949	1,319	23,400 – 23,449	1,507	25,900 – 25,949	1,694	28,400 – 28,449	1,882
20,950 – 20,999	1,323	23,450 – 23,499	1,511	25,950 – 25,999	1,698	28,450 – 28,499	1,886
<b>\$21,000</b> – 21,049	\$1,327	23,500 – 23,549	1,514	<b>\$26,000</b> – 26,049	\$1,702	28,500 – 28,549	1,889
21,050 – 21,099	1,331	23,550 – 23,599	1,518	26,050 – 26,099	1,706	28,550 – 28,599	1,893
21,100 – 21,149	1,334	23,600 – 23,649	1,522	26,100 – 26,149	1,709	28,600 – 28,649	1,897
21,150 – 21,199	1,338	23,650 – 23,699	1,526	26,150 – 26,199	1,713	28,650 – 28,699	1,901
21,200 – 21,249	1,342	23,700 – 23,749	1,529	26,200 – 26,249	1,717	28,700 – 28,749	1,904
21,250 – 21,299	1,346	23,750 – 23,799	1,533	26,250 – 26,299	1,721	28,750 – 28,799	1,908
21,300 – 21,349	1,349	23,800 – 23,849	1,537	26,300 – 26,349	1,724	28,800 – 28,849	1,912
21,350 – 21,399	1,353	23,850 – 23,899	1,541	26,350 – 26,399	1,728	28,850 – 28,899	1,916
21,400 – 21,449	1,357	23,900 – 23,949	1,544	26,400 – 26,449	1,732	28,900 – 28,949	1,919
21,450 – 21,499	1,361	23,950 – 23,999	1,548	26,450 – 26,499	1,736	28,950 – 28,999	1,923
21,500 – 21,549	1,364	<b>\$24,000</b> – 24,049	\$1,552	26,500 – 26,549	1,739	<b>\$29,000</b> – 29,049	\$1,927
21,550 – 21,599	1,368	24,050 – 24,099	1,556	26,550 – 26,599	1,743	29,050 – 29,099	1,931
21,600 – 21,649	1,372	24,100 – 24,149	1,559	26,600 – 26,649	1,747	29,100 – 29,149	1,934
21,650 – 21,699	1,376	24,150 – 24,199	1,563	26,650 – 26,699	1,751	29,150 – 29,199	1,938
21,700 – 21,749	1,379	24,200 – 24,249	1,567	26,700 – 26,749	1,754	29,200 – 29,249	1,942
21,750 – 21,799	1,383	24,250 – 24,299	1,571	26,750 – 26,799	1,758	29,250 – 29,299	1,946
21,800 – 21,849	1,387	24,300 – 24,349	1,574	26,800 – 26,849	1,762	29,300 – 29,349	1,949
21,850 – 21,899	1,391	24,350 – 24,399	1,578	26,850 – 26,899	1,766	29,350 – 29,399	1,953
21,900 – 21,949	1,394	24,400 – 24,449	1,582	26,900 – 26,949	1,769	29,400 – 29,449	1,957
21,950 – 21,999	1,398	24,450 – 24,499	1,586	26,950 – 26,999	1,773	29,450 – 29,499	1,961
<b>\$22,000</b> – 22,049	\$1,402	24,500 – 24,549	1,589	<b>\$27,000</b> – 27,049	\$1,777	29,500 – 29,549	1,964
22,050 – 22,099	1,406	24,550 – 24,599	1,593	27,050 – 27,099	1,781	29,550 – 29,599	1,968
22,100 – 22,149	1,409	24,600 – 24,649	1,597	27,100 – 27,149	1,784	29,600 – 29,649	1,972
22,150 – 22,199	1,413	24,650 – 24,699	1,601	27,150 – 27,199	1,788	29,650 – 29,699	1,976
22,200 – 22,249	1,417	24,700 – 24,749	1,604	27,200 – 27,249	1,792	29,700 – 29,749	1,979
22,250 – 22,299	1,421	24,750 – 24,799	1,608	27,250 – 27,299	1,796	29,750 – 29,799	1,983
22,300 – 22,349	1,424	24,800 – 24,849	1,612	27,300 – 27,349	1,799	29,800 – 29,849	1,987
22,350 – 22,399	1,428	24,850 – 24,899	1,616	27,350 – 27,399	1,803	29,850 – 29,899	1,991
22,400 – 22,449	1,432	24,900 – 24,949	1,619	27,400 – 27,449	1,807	29,900 – 29,949	1,994
22,450 – 22,499	1,436	24,950 – 24,999	1,623	27,450 – 27,499	1,811	29,950 – 29,999	1,998



## Tax tables continued

<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>
<b>\$30,000 – 32,499</b>		<b>\$32,500 – 34,999</b>		<b>\$35,000 – 37,499</b>		<b>\$37,500 – 39,999</b>	
<b>\$30,000</b> – 30,049	\$2,002	\$32,500 – 32,549	\$2,235	<b>\$35,000</b> – 35,049	\$2,467	\$37,500 – 37,549	\$2,700
30,050 – 30,099	2,007	32,550 – 32,599	2,239	35,050 – 35,099	2,472	37,550 – 37,599	2,704
30,100 – 30,149	2,012	32,600 – 32,649	2,244	35,100 – 35,149	2,477	37,600 – 37,649	2,709
30,150 – 30,199	2,016	32,650 – 32,699	2,249	35,150 – 35,199	2,481	37,650 – 37,699	2,714
30,200 – 30,249	2,021	32,700 – 32,749	2,253	35,200 – 35,249	2,486	37,700 – 37,749	2,718
30,250 – 30,299	2,026	32,750 – 32,799	2,258	35,250 – 35,299	2,491	37,750 – 37,799	2,723
30,300 – 30,349	2,030	32,800 – 32,849	2,263	35,300 – 35,349	2,495	37,800 – 37,849	2,728
30,350 – 30,399	2,035	32,850 – 32,899	2,267	35,350 – 35,399	2,500	37,850 – 37,899	2,732
30,400 – 30,449	2,040	32,900 – 32,949	2,272	35,400 – 35,449	2,505	37,900 – 37,949	2,737
30,450 – 30,499	2,044	32,950 – 32,999	2,277	35,450 – 35,499	2,509	37,950 – 37,999	2,742
30,500 – 30,549	2,049	<b>\$33,000</b> – 33,049	\$2,281	35,500 – 35,549	2,514	<b>\$38,000</b> – 38,049	\$2,746
30,550 – 30,599	2,053	33,050 – 33,099	2,286	35,550 – 35,599	2,518	38,050 – 38,099	2,751
30,600 – 30,649	2,058	33,100 – 33,149	2,291	35,600 – 35,649	2,523	38,100 – 38,149	2,756
30,650 – 30,699	2,063	33,150 – 33,199	2,295	35,650 – 35,699	2,528	38,150 – 38,199	2,760
30,700 – 30,749	2,067	33,200 – 33,249	2,300	35,700 – 35,749	2,532	38,200 – 38,249	2,765
30,750 – 30,799	2,072	33,250 – 33,299	2,305	35,750 – 35,799	2,537	38,250 – 38,299	2,770
30,800 – 30,849	2,077	33,300 – 33,349	2,309	35,800 – 35,849	2,542	38,300 – 38,349	2,774
30,850 – 30,899	2,081	33,350 – 33,399	2,314	35,850 – 35,899	2,546	38,350 – 38,399	2,779
30,900 – 30,949	2,086	33,400 – 33,449	2,319	35,900 – 35,949	2,551	38,400 – 38,449	2,784
30,950 – 30,999	2,091	33,450 – 33,499	2,323	35,950 – 35,999	2,556	38,450 – 38,499	2,788
<b>\$31,000</b> – 31,049	\$2,095	33,500 – 33,549	2,328	<b>\$36,000</b> – 36,049	\$2,560	38,500 – 38,549	2,793
31,050 – 31,099	2,100	33,550 – 33,599	2,332	36,050 – 36,099	2,565	38,550 – 38,599	2,797
31,100 – 31,149	2,105	33,600 – 33,649	2,337	36,100 – 36,149	2,570	38,600 – 38,649	2,802
31,150 – 31,199	2,109	33,650 – 33,699	2,342	36,150 – 36,199	2,574	38,650 – 38,699	2,807
31,200 – 31,249	2,114	33,700 – 33,749	2,346	36,200 – 36,249	2,579	38,700 – 38,749	2,811
31,250 – 31,299	2,119	33,750 – 33,799	2,351	36,250 – 36,299	2,584	38,750 – 38,799	2,816
31,300 – 31,349	2,123	33,800 – 33,849	2,356	36,300 – 36,349	2,588	38,800 – 38,849	2,821
31,350 – 31,399	2,128	33,850 – 33,899	2,360	36,350 – 36,399	2,593	38,850 – 38,899	2,825
31,400 – 31,449	2,133	33,900 – 33,949	2,365	36,400 – 36,449	2,598	38,900 – 38,949	2,830
31,450 – 31,499	2,137	33,950 – 33,999	2,370	36,450 – 36,499	2,602	38,950 – 38,999	2,835
31,500 – 31,549	2,142	<b>\$34,000</b> – 34,049	\$2,374	36,500 – 36,549	2,607	<b>\$39,000</b> – 39,049	\$2,839
31,550 – 31,599	2,146	34,050 – 34,099	2,379	36,550 – 36,599	2,611	39,050 – 39,099	2,844
31,600 – 31,649	2,151	34,100 – 34,149	2,384	36,600 – 36,649	2,616	39,100 – 39,149	2,849
31,650 – 31,699	2,156	34,150 – 34,199	2,388	36,650 – 36,699	2,621	39,150 – 39,199	2,853
31,700 – 31,749	2,160	34,200 – 34,249	2,393	36,700 – 36,749	2,625	39,200 – 39,249	2,858
31,750 – 31,799	2,165	34,250 – 34,299	2,398	36,750 – 36,799	2,630	39,250 – 39,299	2,863
31,800 – 31,849	2,170	34,300 – 34,349	2,402	36,800 – 36,849	2,635	39,300 – 39,349	2,867
31,850 – 31,899	2,174	34,350 – 34,399	2,407	36,850 – 36,899	2,639	39,350 – 39,399	2,872
31,900 – 31,949	2,179	34,400 – 34,449	2,412	36,900 – 36,949	2,644	39,400 – 39,449	2,877
31,950 – 31,999	2,184	34,450 – 34,499	2,416	36,950 – 36,999	2,649	39,450 – 39,499	2,881
<b>\$32,000</b> – 32,049	\$2,188	34,500 – 34,549	2,421	<b>\$37,000</b> – 37,049	\$2,653	39,500 – 39,549	2,886
32,050 – 32,099	2,193	34,550 – 34,599	2,425	37,050 – 37,099	2,658	39,550 – 39,599	2,890
32,100 – 32,149	2,198	34,600 – 34,649	2,430	37,100 – 37,149	2,663	39,600 – 39,649	2,895
32,150 – 32,199	2,202	34,650 – 34,699	2,435	37,150 – 37,199	2,667	39,650 – 39,699	2,900
32,200 – 32,249	2,207	34,700 – 34,749	2,439	37,200 – 37,249	2,672	39,700 – 39,749	2,904
32,250 – 32,299	2,212	34,750 – 34,799	2,444	37,250 – 37,299	2,677	39,750 – 39,799	2,909
32,300 – 32,349	2,216	34,800 – 34,849	2,449	37,300 – 37,349	2,681	39,800 – 39,849	2,914
32,350 – 32,399	2,221	34,850 – 34,899	2,453	37,350 – 37,399	2,686	39,850 – 39,899	2,918
32,400 – 32,449	2,226	34,900 – 34,949	2,458	37,400 – 37,449	2,691	39,900 – 39,949	2,923
32,450 – 32,499	2,230	34,950 – 34,999	2,463	37,450 – 37,499	2,695	39,950 – 39,999	2,928

<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>
<b>\$40,000 – 42,499</b>		<b>\$42,500 – 44,999</b>		<b>\$45,000 – 47,499</b>		<b>\$47,500 – 49,999</b>	
<b>\$40,000</b> – 40,049	\$2,932	\$42,500 – 42,549	\$3,165	<b>\$45,000</b> – 45,049	\$3,397	\$47,500 – 47,549	\$3,630
40,050 – 40,099	2,937	42,550 – 42,599	3,169	45,050 – 45,099	3,402	47,550 – 47,599	3,634
40,100 – 40,149	2,942	42,600 – 42,649	3,174	45,100 – 45,149	3,407	47,600 – 47,649	3,639
40,150 – 40,199	2,946	42,650 – 42,699	3,179	45,150 – 45,199	3,411	47,650 – 47,699	3,644
40,200 – 40,249	2,951	42,700 – 42,749	3,183	45,200 – 45,249	3,416	47,700 – 47,749	3,648
40,250 – 40,299	2,956	42,750 – 42,799	3,188	45,250 – 45,299	3,421	47,750 – 47,799	3,653
40,300 – 40,349	2,960	42,800 – 42,849	3,193	45,300 – 45,349	3,425	47,800 – 47,849	3,658
40,350 – 40,399	2,965	42,850 – 42,899	3,197	45,350 – 45,399	3,430	47,850 – 47,899	3,662
40,400 – 40,449	2,970	42,900 – 42,949	3,202	45,400 – 45,449	3,435	47,900 – 47,949	3,667
40,450 – 40,499	2,974	42,950 – 42,999	3,207	45,450 – 45,499	3,439	47,950 – 47,999	3,672
40,500 – 40,549	2,979	<b>\$43,000</b> – 43,049	\$3,211	45,500 – 45,549	3,444	<b>\$48,000</b> – 48,049	\$3,676
40,550 – 40,599	2,983	43,050 – 43,099	3,216	45,550 – 45,599	3,448	48,050 – 48,099	3,681
40,600 – 40,649	2,988	43,100 – 43,149	3,221	45,600 – 45,649	3,453	48,100 – 48,149	3,686
40,650 – 40,699	2,993	43,150 – 43,199	3,225	45,650 – 45,699	3,458	48,150 – 48,199	3,690
40,700 – 40,749	2,997	43,200 – 43,249	3,230	45,700 – 45,749	3,462	48,200 – 48,249	3,695
40,750 – 40,799	3,002	43,250 – 43,299	3,235	45,750 – 45,799	3,467	48,250 – 48,299	3,700
40,800 – 40,849	3,007	43,300 – 43,349	3,239	45,800 – 45,849	3,472	48,300 – 48,349	3,704
40,850 – 40,899	3,011	43,350 – 43,399	3,244	45,850 – 45,899	3,476	48,350 – 48,399	3,709
40,900 – 40,949	3,016	43,400 – 43,449	3,249	45,900 – 45,949	3,481	48,400 – 48,449	3,714
40,950 – 40,999	3,021	43,450 – 43,499	3,253	45,950 – 45,999	3,486	48,450 – 48,499	3,718
<b>\$41,000</b> – 41,049	\$3,025	43,500 – 43,549	3,258	<b>\$46,000</b> – 46,049	\$3,490	48,500 – 48,549	3,723
41,050 – 41,099	3,030	43,550 – 43,599	3,262	46,050 – 46,099	3,495	48,550 – 48,599	3,727
41,100 – 41,149	3,035	43,600 – 43,649	3,267	46,100 – 46,149	3,500	48,600 – 48,649	3,732
41,150 – 41,199	3,039	43,650 – 43,699	3,272	46,150 – 46,199	3,504	48,650 – 48,699	3,737
41,200 – 41,249	3,044	43,700 – 43,749	3,276	46,200 – 46,249	3,509	48,700 – 48,749	3,741
41,250 – 41,299	3,049	43,750 – 43,799	3,281	46,250 – 46,299	3,514	48,750 – 48,799	3,746
41,300 – 41,349	3,053	43,800 – 43,849	3,286	46,300 – 46,349	3,518	48,800 – 48,849	3,751
41,350 – 41,399	3,058	43,850 – 43,899	3,290	46,350 – 46,399	3,523	48,850 – 48,899	3,755
41,400 – 41,449	3,063	43,900 – 43,949	3,295	46,400 – 46,449	3,528	48,900 – 48,949	3,760
41,450 – 41,499	3,067	43,950 – 43,999	3,300	46,450 – 46,499	3,532	48,950 – 48,999	3,765
41,500 – 41,549	3,072	<b>\$44,000</b> – 44,049	\$3,304	46,500 – 46,549	3,537	<b>\$49,000</b> – 49,049	\$3,769
41,550 – 41,599	3,076	44,050 – 44,099	3,309	46,550 – 46,599	3,541	49,050 – 49,099	3,774
41,600 – 41,649	3,081	44,100 – 44,149	3,314	46,600 – 46,649	3,546	49,100 – 49,149	3,779
41,650 – 41,699	3,086	44,150 – 44,199	3,318	46,650 – 46,699	3,551	49,150 – 49,199	3,783
41,700 – 41,749	3,090	44,200 – 44,249	3,323	46,700 – 46,749	3,555	49,200 – 49,249	3,788
41,750 – 41,799	3,095	44,250 – 44,299	3,328	46,750 – 46,799	3,560	49,250 – 49,299	3,793
41,800 – 41,849	3,100	44,300 – 44,349	3,332	46,800 – 46,849	3,565	49,300 – 49,349	3,797
41,850 – 41,899	3,104	44,350 – 44,399	3,337	46,850 – 46,899	3,569	49,350 – 49,399	3,802
41,900 – 41,949	3,109	44,400 – 44,449	3,342	46,900 – 46,949	3,574	49,400 – 49,449	3,807
41,950 – 41,999	3,114	44,450 – 44,499	3,346	46,950 – 46,999	3,579	49,450 – 49,499	3,811
<b>\$42,000</b> – 42,049	\$3,118	44,500 – 44,549	3,351	<b>\$47,000</b> – 47,049	\$3,583	49,500 – 49,549	3,816
42,050 – 42,099	3,123	44,550 – 44,599	3,355	47,050 – 47,099	3,588	49,550 – 49,599	3,820
42,100 – 42,149	3,128	44,600 – 44,649	3,360	47,100 – 47,149	3,593	49,600 – 49,649	3,825
42,150 – 42,199	3,132	44,650 – 44,699	3,365	47,150 – 47,199	3,597	49,650 – 49,699	3,830
42,200 – 42,249	3,137	44,700 – 44,749	3,369	47,200 – 47,249	3,602	49,700 – 49,749	3,834
42,250 – 42,299	3,142	44,750 – 44,799	3,374	47,250 – 47,299	3,607	49,750 – 49,799	3,839
42,300 – 42,349	3,146	44,800 – 44,849	3,379	47,300 – 47,349	3,611	49,800 – 49,849	3,844
42,350 – 42,399	3,151	44,850 – 44,899	3,383	47,350 – 47,399	3,616	49,850 – 49,899	3,848
42,400 – 42,449	3,156	44,900 – 44,949	3,388	47,400 – 47,449	3,621	49,900 – 49,949	3,853
42,450 – 42,499	3,160	44,950 – 44,999	3,393	47,450 – 47,499	3,625	49,950 – 49,999	3,858

## Tax tables continued

<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>
<b>\$50,000 – 52,499</b>		<b>\$52,500 – 54,999</b>		<b>\$55,000 – 57,499</b>		<b>\$57,500 – 59,999</b>	
<b>\$50,000</b> – 50,049	\$3,862	52,500 – 52,549	\$4,095	<b>\$55,000</b> – 55,049	\$4,327	57,500 – 57,549	\$4,560
50,050 – 50,099	3,867	52,550 – 52,599	4,099	55,050 – 55,099	4,332	57,550 – 57,599	4,564
50,100 – 50,149	3,872	52,600 – 52,649	4,104	55,100 – 55,149	4,337	57,600 – 57,649	4,569
50,150 – 50,199	3,876	52,650 – 52,699	4,109	55,150 – 55,199	4,341	57,650 – 57,699	4,574
50,200 – 50,249	3,881	52,700 – 52,749	4,113	55,200 – 55,249	4,346	57,700 – 57,749	4,578
50,250 – 50,299	3,886	52,750 – 52,799	4,118	55,250 – 55,299	4,351	57,750 – 57,799	4,583
50,300 – 50,349	3,890	52,800 – 52,849	4,123	55,300 – 55,349	4,355	57,800 – 57,849	4,588
50,350 – 50,399	3,895	52,850 – 52,899	4,127	55,350 – 55,399	4,360	57,850 – 57,899	4,592
50,400 – 50,449	3,900	52,900 – 52,949	4,132	55,400 – 55,449	4,365	57,900 – 57,949	4,597
50,450 – 50,499	3,904	52,950 – 52,999	4,137	55,450 – 55,499	4,369	57,950 – 57,999	4,602
50,500 – 50,549	3,909	<b>\$53,000</b> – 53,049	\$4,141	55,500 – 55,549	4,374	<b>\$58,000</b> – 58,049	\$4,606
50,550 – 50,599	3,913	53,050 – 53,099	4,146	55,550 – 55,599	4,378	58,050 – 58,099	4,611
50,600 – 50,649	3,918	53,100 – 53,149	4,151	55,600 – 55,649	4,383	58,100 – 58,149	4,616
50,650 – 50,699	3,923	53,150 – 53,199	4,155	55,650 – 55,699	4,388	58,150 – 58,199	4,620
50,700 – 50,749	3,927	53,200 – 53,249	4,160	55,700 – 55,749	4,392	58,200 – 58,249	4,625
50,750 – 50,799	3,932	53,250 – 53,299	4,165	55,750 – 55,799	4,397	58,250 – 58,299	4,630
50,800 – 50,849	3,937	53,300 – 53,349	4,169	55,800 – 55,849	4,402	58,300 – 58,349	4,634
50,850 – 50,899	3,941	53,350 – 53,399	4,174	55,850 – 55,899	4,406	58,350 – 58,399	4,639
50,900 – 50,949	3,946	53,400 – 53,449	4,179	55,900 – 55,949	4,411	58,400 – 58,449	4,644
50,950 – 50,999	3,951	53,450 – 53,499	4,183	55,950 – 55,999	4,416	58,450 – 58,499	4,648
<b>\$51,000</b> – 51,049	\$3,955	53,500 – 53,549	4,188	<b>\$56,000</b> – 56,049	\$4,420	58,500 – 58,549	4,653
51,050 – 51,099	3,960	53,550 – 53,599	4,192	56,050 – 56,099	4,425	58,550 – 58,599	4,657
51,100 – 51,149	3,965	53,600 – 53,649	4,197	56,100 – 56,149	4,430	58,600 – 58,649	4,662
51,150 – 51,199	3,969	53,650 – 53,699	4,202	56,150 – 56,199	4,434	58,650 – 58,699	4,667
51,200 – 51,249	3,974	53,700 – 53,749	4,206	56,200 – 56,249	4,439	58,700 – 58,749	4,671
51,250 – 51,299	3,979	53,750 – 53,799	4,211	56,250 – 56,299	4,444	58,750 – 58,799	4,676
51,300 – 51,349	3,983	53,800 – 53,849	4,216	56,300 – 56,349	4,448	58,800 – 58,849	4,681
51,350 – 51,399	3,988	53,850 – 53,899	4,220	56,350 – 56,399	4,453	58,850 – 58,899	4,685
51,400 – 51,449	3,993	53,900 – 53,949	4,225	56,400 – 56,449	4,458	58,900 – 58,949	4,690
51,450 – 51,499	3,997	53,950 – 53,999	4,230	56,450 – 56,499	4,462	58,950 – 58,999	4,695
51,500 – 51,549	4,002	<b>\$54,000</b> – 54,049	\$4,234	56,500 – 56,549	4,467	<b>\$59,000</b> – 59,049	\$4,699
51,550 – 51,599	4,006	54,050 – 54,099	4,239	56,550 – 56,599	4,471	59,050 – 59,099	4,704
51,600 – 51,649	4,011	54,100 – 54,149	4,244	56,600 – 56,649	4,476	59,100 – 59,149	4,709
51,650 – 51,699	4,016	54,150 – 54,199	4,248	56,650 – 56,699	4,481	59,150 – 59,199	4,713
51,700 – 51,749	4,020	54,200 – 54,249	4,253	56,700 – 56,749	4,485	59,200 – 59,249	4,718
51,750 – 51,799	4,025	54,250 – 54,299	4,258	56,750 – 56,799	4,490	59,250 – 59,299	4,723
51,800 – 51,849	4,030	54,300 – 54,349	4,262	56,800 – 56,849	4,495	59,300 – 59,349	4,727
51,850 – 51,899	4,034	54,350 – 54,399	4,267	56,850 – 56,899	4,499	59,350 – 59,399	4,732
51,900 – 51,949	4,039	54,400 – 54,449	4,272	56,900 – 56,949	4,504	59,400 – 59,449	4,737
51,950 – 51,999	4,044	54,450 – 54,499	4,276	56,950 – 56,999	4,509	59,450 – 59,499	4,741
<b>\$52,000</b> – 52,049	\$4,048	54,500 – 54,549	4,281	<b>\$57,000</b> – 57,049	\$4,513	59,500 – 59,549	4,746
52,050 – 52,099	4,053	54,550 – 54,599	4,285	57,050 – 57,099	4,518	59,550 – 59,599	4,750
52,100 – 52,149	4,058	54,600 – 54,649	4,290	57,100 – 57,149	4,523	59,600 – 59,649	4,755
52,150 – 52,199	4,062	54,650 – 54,699	4,295	57,150 – 57,199	4,527	59,650 – 59,699	4,760
52,200 – 52,249	4,067	54,700 – 54,749	4,299	57,200 – 57,249	4,532	59,700 – 59,749	4,764
52,250 – 52,299	4,072	54,750 – 54,799	4,304	57,250 – 57,299	4,537	59,750 – 59,799	4,769
52,300 – 52,349	4,076	54,800 – 54,849	4,309	57,300 – 57,349	4,541	59,800 – 59,849	4,774
52,350 – 52,399	4,081	54,850 – 54,899	4,313	57,350 – 57,399	4,546	59,850 – 59,899	4,778
52,400 – 52,449	4,086	54,900 – 54,949	4,318	57,400 – 57,449	4,551	59,900 – 59,949	4,783
52,450 – 52,499	4,090	54,950 – 54,999	4,323	57,450 – 57,499	4,555	59,950 – 59,999	4,788

<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>
<b>\$60,000 – 62,499</b>		<b>\$62,500 – 64,999</b>		<b>\$65,000 – 67,499</b>		<b>\$67,500 – 69,999</b>	
<b>\$60,000</b> – 60,049	\$4,792	\$62,500 – 62,549	\$5,025	<b>\$65,000</b> – 65,049	\$5,257	\$67,500 – 67,549	\$5,490
60,050 – 60,099	4,797	62,550 – 62,599	5,029	65,050 – 65,099	5,262	67,550 – 67,599	5,494
60,100 – 60,149	4,802	62,600 – 62,649	5,034	65,100 – 65,149	5,267	67,600 – 67,649	5,499
60,150 – 60,199	4,806	62,650 – 62,699	5,039	65,150 – 65,199	5,271	67,650 – 67,699	5,504
60,200 – 60,249	4,811	62,700 – 62,749	5,043	65,200 – 65,249	5,276	67,700 – 67,749	5,508
60,250 – 60,299	4,816	62,750 – 62,799	5,048	65,250 – 65,299	5,281	67,750 – 67,799	5,513
60,300 – 60,349	4,820	62,800 – 62,849	5,053	65,300 – 65,349	5,285	67,800 – 67,849	5,518
60,350 – 60,399	4,825	62,850 – 62,899	5,057	65,350 – 65,399	5,290	67,850 – 67,899	5,522
60,400 – 60,449	4,830	62,900 – 62,949	5,062	65,400 – 65,449	5,295	67,900 – 67,949	5,527
60,450 – 60,499	4,834	62,950 – 62,999	5,067	65,450 – 65,499	5,299	67,950 – 67,999	5,532
60,500 – 60,549	4,839	<b>\$63,000</b> – 63,049	\$5,071	65,500 – 65,549	5,304	<b>\$68,000</b> – 68,049	\$5,536
60,550 – 60,599	4,843	63,050 – 63,099	5,076	65,550 – 65,599	5,308	68,050 – 68,099	5,541
60,600 – 60,649	4,848	63,100 – 63,149	5,081	65,600 – 65,649	5,313	68,100 – 68,149	5,546
60,650 – 60,699	4,853	63,150 – 63,199	5,085	65,650 – 65,699	5,318	68,150 – 68,199	5,550
60,700 – 60,749	4,857	63,200 – 63,249	5,090	65,700 – 65,749	5,322	68,200 – 68,249	5,555
60,750 – 60,799	4,862	63,250 – 63,299	5,095	65,750 – 65,799	5,327	68,250 – 68,299	5,560
60,800 – 60,849	4,867	63,300 – 63,349	5,099	65,800 – 65,849	5,332	68,300 – 68,349	5,564
60,850 – 60,899	4,871	63,350 – 63,399	5,104	65,850 – 65,899	5,336	68,350 – 68,399	5,569
60,900 – 60,949	4,876	63,400 – 63,449	5,109	65,900 – 65,949	5,341	68,400 – 68,449	5,574
60,950 – 60,999	4,881	63,450 – 63,499	5,113	65,950 – 65,999	5,346	68,450 – 68,499	5,578
<b>\$61,000</b> – 61,049	\$4,885	63,500 – 63,549	5,118	<b>\$66,000</b> – 66,049	\$5,350	68,500 – 68,549	5,583
61,050 – 61,099	4,890	63,550 – 63,599	5,122	66,050 – 66,099	5,355	68,550 – 68,599	5,587
61,100 – 61,149	4,895	63,600 – 63,649	5,127	66,100 – 66,149	5,360	68,600 – 68,649	5,592
61,150 – 61,199	4,899	63,650 – 63,699	5,132	66,150 – 66,199	5,364	68,650 – 68,699	5,597
61,200 – 61,249	4,904	63,700 – 63,749	5,136	66,200 – 66,249	5,369	68,700 – 68,749	5,601
61,250 – 61,299	4,909	63,750 – 63,799	5,141	66,250 – 66,299	5,374	68,750 – 68,799	5,606
61,300 – 61,349	4,913	63,800 – 63,849	5,146	66,300 – 66,349	5,378	68,800 – 68,849	5,611
61,350 – 61,399	4,918	63,850 – 63,899	5,150	66,350 – 66,399	5,383	68,850 – 68,899	5,615
61,400 – 61,449	4,923	63,900 – 63,949	5,155	66,400 – 66,449	5,388	68,900 – 68,949	5,620
61,450 – 61,499	4,927	63,950 – 63,999	5,160	66,450 – 66,499	5,392	68,950 – 68,999	5,625
61,500 – 61,549	4,932	<b>\$64,000</b> – 64,049	\$5,164	66,500 – 66,549	5,397	<b>\$69,000</b> – 69,049	\$5,629
61,550 – 61,599	4,936	64,050 – 64,099	5,169	66,550 – 66,599	5,401	69,050 – 69,099	5,634
61,600 – 61,649	4,941	64,100 – 64,149	5,174	66,600 – 66,649	5,406	69,100 – 69,149	5,639
61,650 – 61,699	4,946	64,150 – 64,199	5,178	66,650 – 66,699	5,411	69,150 – 69,199	5,643
61,700 – 61,749	4,950	64,200 – 64,249	5,183	66,700 – 66,749	5,415	69,200 – 69,249	5,648
61,750 – 61,799	4,955	64,250 – 64,299	5,188	66,750 – 66,799	5,420	69,250 – 69,299	5,653
61,800 – 61,849	4,960	64,300 – 64,349	5,192	66,800 – 66,849	5,425	69,300 – 69,349	5,657
61,850 – 61,899	4,964	64,350 – 64,399	5,197	66,850 – 66,899	5,429	69,350 – 69,399	5,662
61,900 – 61,949	4,969	64,400 – 64,449	5,202	66,900 – 66,949	5,434	69,400 – 69,449	5,667
61,950 – 61,999	4,974	64,450 – 64,499	5,206	66,950 – 66,999	5,439	69,450 – 69,499	5,671
<b>\$62,000</b> – 62,049	\$4,978	64,500 – 64,549	5,211	<b>\$67,000</b> – 67,049	\$5,443	69,500 – 69,549	5,676
62,050 – 62,099	4,983	64,550 – 64,599	5,215	67,050 – 67,099	5,448	69,550 – 69,599	5,680
62,100 – 62,149	4,988	64,600 – 64,649	5,220	67,100 – 67,149	5,453	69,600 – 69,649	5,685
62,150 – 62,199	4,992	64,650 – 64,699	5,225	67,150 – 67,199	5,457	69,650 – 69,699	5,690
62,200 – 62,249	4,997	64,700 – 64,749	5,229	67,200 – 67,249	5,462	69,700 – 69,749	5,694
62,250 – 62,299	5,002	64,750 – 64,799	5,234	67,250 – 67,299	5,467	69,750 – 69,799	5,699
62,300 – 62,349	5,006	64,800 – 64,849	5,239	67,300 – 67,349	5,471	69,800 – 69,849	5,704
62,350 – 62,399	5,011	64,850 – 64,899	5,243	67,350 – 67,399	5,476	69,850 – 69,899	5,708
62,400 – 62,449	5,016	64,900 – 64,949	5,248	67,400 – 67,449	5,481	69,900 – 69,949	5,713
62,450 – 62,499	5,020	64,950 – 64,999	5,253	67,450 – 67,499	5,485	69,950 – 69,999	5,718

## Tax tables continued

<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>
<b>\$70,000 – 72,499</b>		<b>\$72,500 – 74,999</b>		<b>\$75,000 – 77,499</b>		<b>\$77,500 – 79,999</b>	
<b>\$70,000</b> – 70,049	\$5,722	\$72,500 – 72,549	\$5,955	<b>\$75,000</b> – 75,049	\$6,187	\$77,500 – 77,549	\$6,420
70,050 – 70,099	5,727	72,550 – 72,599	5,959	75,050 – 75,099	6,192	77,550 – 77,599	6,424
70,100 – 70,149	5,732	72,600 – 72,649	5,964	75,100 – 75,149	6,197	77,600 – 77,649	6,429
70,150 – 70,199	5,736	72,650 – 72,699	5,969	75,150 – 75,199	6,201	77,650 – 77,699	6,434
70,200 – 70,249	5,741	72,700 – 72,749	5,973	75,200 – 75,249	6,206	77,700 – 77,749	6,438
70,250 – 70,299	5,746	72,750 – 72,799	5,978	75,250 – 75,299	6,211	77,750 – 77,799	6,443
70,300 – 70,349	5,750	72,800 – 72,849	5,983	75,300 – 75,349	6,215	77,800 – 77,849	6,448
70,350 – 70,399	5,755	72,850 – 72,899	5,987	75,350 – 75,399	6,220	77,850 – 77,899	6,452
70,400 – 70,449	5,760	72,900 – 72,949	5,992	75,400 – 75,449	6,225	77,900 – 77,949	6,457
70,450 – 70,499	5,764	72,950 – 72,999	5,997	75,450 – 75,499	6,229	77,950 – 77,999	6,462
70,500 – 70,549	5,769	<b>\$73,000</b> – 73,049	\$6,001	75,500 – 75,549	6,234	<b>\$78,000</b> – 78,049	\$6,466
70,550 – 70,599	5,773	73,050 – 73,099	6,006	75,550 – 75,599	6,238	78,050 – 78,099	6,471
70,600 – 70,649	5,778	73,100 – 73,149	6,011	75,600 – 75,649	6,243	78,100 – 78,149	6,476
70,650 – 70,699	5,783	73,150 – 73,199	6,015	75,650 – 75,699	6,248	78,150 – 78,199	6,480
70,700 – 70,749	5,787	73,200 – 73,249	6,020	75,700 – 75,749	6,252	78,200 – 78,249	6,485
70,750 – 70,799	5,792	73,250 – 73,299	6,025	75,750 – 75,799	6,257	78,250 – 78,299	6,490
70,800 – 70,849	5,797	73,300 – 73,349	6,029	75,800 – 75,849	6,262	78,300 – 78,349	6,494
70,850 – 70,899	5,801	73,350 – 73,399	6,034	75,850 – 75,899	6,266	78,350 – 78,399	6,499
70,900 – 70,949	5,806	73,400 – 73,449	6,039	75,900 – 75,949	6,271	78,400 – 78,449	6,504
70,950 – 70,999	5,811	73,450 – 73,499	6,043	75,950 – 75,999	6,276	78,450 – 78,499	6,508
<b>\$71,000</b> – 71,049	\$5,815	73,500 – 73,549	6,048	<b>\$76,000</b> – 76,049	\$6,280	78,500 – 78,549	6,513
71,050 – 71,099	5,820	73,550 – 73,599	6,052	76,050 – 76,099	6,285	78,550 – 78,599	6,517
71,100 – 71,149	5,825	73,600 – 73,649	6,057	76,100 – 76,149	6,290	78,600 – 78,649	6,522
71,150 – 71,199	5,829	73,650 – 73,699	6,062	76,150 – 76,199	6,294	78,650 – 78,699	6,527
71,200 – 71,249	5,834	73,700 – 73,749	6,066	76,200 – 76,249	6,299	78,700 – 78,749	6,531
71,250 – 71,299	5,839	73,750 – 73,799	6,071	76,250 – 76,299	6,304	78,750 – 78,799	6,536
71,300 – 71,349	5,843	73,800 – 73,849	6,076	76,300 – 76,349	6,308	78,800 – 78,849	6,541
71,350 – 71,399	5,848	73,850 – 73,899	6,080	76,350 – 76,399	6,313	78,850 – 78,899	6,545
71,400 – 71,449	5,853	73,900 – 73,949	6,085	76,400 – 76,449	6,318	78,900 – 78,949	6,550
71,450 – 71,499	5,857	73,950 – 73,999	6,090	76,450 – 76,499	6,322	78,950 – 78,999	6,555
71,500 – 71,549	5,862	<b>\$74,000</b> – 74,049	\$6,094	76,500 – 76,549	6,327	<b>\$79,000</b> – 79,049	\$6,559
71,550 – 71,599	5,866	74,050 – 74,099	6,099	76,550 – 76,599	6,331	79,050 – 79,099	6,564
71,600 – 71,649	5,871	74,100 – 74,149	6,104	76,600 – 76,649	6,336	79,100 – 79,149	6,569
71,650 – 71,699	5,876	74,150 – 74,199	6,108	76,650 – 76,699	6,341	79,150 – 79,199	6,573
71,700 – 71,749	5,880	74,200 – 74,249	6,113	76,700 – 76,749	6,345	79,200 – 79,249	6,578
71,750 – 71,799	5,885	74,250 – 74,299	6,118	76,750 – 76,799	6,350	79,250 – 79,299	6,583
71,800 – 71,849	5,890	74,300 – 74,349	6,122	76,800 – 76,849	6,355	79,300 – 79,349	6,587
71,850 – 71,899	5,894	74,350 – 74,399	6,127	76,850 – 76,899	6,359	79,350 – 79,399	6,592
71,900 – 71,949	5,899	74,400 – 74,449	6,132	76,900 – 76,949	6,364	79,400 – 79,449	6,597
71,950 – 71,999	5,904	74,450 – 74,499	6,136	76,950 – 76,999	6,369	79,450 – 79,499	6,601
<b>\$72,000</b> – 72,049	\$5,908	74,500 – 74,549	6,141	<b>\$77,000</b> – 77,049	\$6,373	79,500 – 79,549	6,606
72,050 – 72,099	5,913	74,550 – 74,599	6,145	77,050 – 77,099	6,378	79,550 – 79,599	6,610
72,100 – 72,149	5,918	74,600 – 74,649	6,150	77,100 – 77,149	6,383	79,600 – 79,649	6,615
72,150 – 72,199	5,922	74,650 – 74,699	6,155	77,150 – 77,199	6,387	79,650 – 79,699	6,620
72,200 – 72,249	5,927	74,700 – 74,749	6,159	77,200 – 77,249	6,392	79,700 – 79,749	6,624
72,250 – 72,299	5,932	74,750 – 74,799	6,164	77,250 – 77,299	6,397	79,750 – 79,799	6,629
72,300 – 72,349	5,936	74,800 – 74,849	6,169	77,300 – 77,349	6,401	79,800 – 79,849	6,634
72,350 – 72,399	5,941	74,850 – 74,899	6,173	77,350 – 77,399	6,406	79,850 – 79,899	6,638
72,400 – 72,449	5,946	74,900 – 74,949	6,178	77,400 – 77,449	6,411	79,900 – 79,949	6,643
72,450 – 72,499	5,950	74,950 – 74,999	6,183	77,450 – 77,499	6,415	79,950 – 79,999	6,648



<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>
<b>\$80,000 – 82,499</b>		<b>\$82,500 – 84,999</b>		<b>\$85,000 – 87,499</b>		<b>\$87,500 – 89,999</b>	
<b>\$80,000</b> – 80,049	\$6,652	\$82,500 – 82,549	\$6,885	<b>\$85,000</b> – 85,049	\$7,117	\$87,500 – 87,549	\$7,350
80,050 – 80,099	6,657	82,550 – 82,599	6,889	85,050 – 85,099	7,122	87,550 – 87,599	7,354
80,100 – 80,149	6,662	82,600 – 82,649	6,894	85,100 – 85,149	7,127	87,600 – 87,649	7,359
80,150 – 80,199	6,666	82,650 – 82,699	6,899	85,150 – 85,199	7,131	87,650 – 87,699	7,364
80,200 – 80,249	6,671	82,700 – 82,749	6,903	85,200 – 85,249	7,136	87,700 – 87,749	7,368
80,250 – 80,299	6,676	82,750 – 82,799	6,908	85,250 – 85,299	7,141	87,750 – 87,799	7,373
80,300 – 80,349	6,680	82,800 – 82,849	6,913	85,300 – 85,349	7,145	87,800 – 87,849	7,378
80,350 – 80,399	6,685	82,850 – 82,899	6,917	85,350 – 85,399	7,150	87,850 – 87,899	7,382
80,400 – 80,449	6,690	82,900 – 82,949	6,922	85,400 – 85,449	7,155	87,900 – 87,949	7,387
80,450 – 80,499	6,694	82,950 – 82,999	6,927	85,450 – 85,499	7,159	87,950 – 87,999	7,392
80,500 – 80,549	6,699	<b>\$83,000</b> – 83,049	\$6,931	85,500 – 85,549	7,164	<b>\$88,000</b> – 88,049	\$7,396
80,550 – 80,599	6,703	83,050 – 83,099	6,936	85,550 – 85,599	7,168	88,050 – 88,099	7,401
80,600 – 80,649	6,708	83,100 – 83,149	6,941	85,600 – 85,649	7,173	88,100 – 88,149	7,406
80,650 – 80,699	6,713	83,150 – 83,199	6,945	85,650 – 85,699	7,178	88,150 – 88,199	7,410
80,700 – 80,749	6,717	83,200 – 83,249	6,950	85,700 – 85,749	7,182	88,200 – 88,249	7,415
80,750 – 80,799	6,722	83,250 – 83,299	6,955	85,750 – 85,799	7,187	88,250 – 88,299	7,420
80,800 – 80,849	6,727	83,300 – 83,349	6,959	85,800 – 85,849	7,192	88,300 – 88,349	7,424
80,850 – 80,899	6,731	83,350 – 83,399	6,964	85,850 – 85,899	7,196	88,350 – 88,399	7,429
80,900 – 80,949	6,736	83,400 – 83,449	6,969	85,900 – 85,949	7,201	88,400 – 88,449	7,434
80,950 – 80,999	6,741	83,450 – 83,499	6,973	85,950 – 85,999	7,206	88,450 – 88,499	7,438
<b>\$81,000</b> – 81,049	\$6,745	83,500 – 83,549	6,978	<b>\$86,000</b> – 86,049	\$7,210	88,500 – 88,549	7,443
81,050 – 81,099	6,750	83,550 – 83,599	6,982	86,050 – 86,099	7,215	88,550 – 88,599	7,447
81,100 – 81,149	6,755	83,600 – 83,649	6,987	86,100 – 86,149	7,220	88,600 – 88,649	7,452
81,150 – 81,199	6,759	83,650 – 83,699	6,992	86,150 – 86,199	7,224	88,650 – 88,699	7,457
81,200 – 81,249	6,764	83,700 – 83,749	6,996	86,200 – 86,249	7,229	88,700 – 88,749	7,461
81,250 – 81,299	6,769	83,750 – 83,799	7,001	86,250 – 86,299	7,234	88,750 – 88,799	7,466
81,300 – 81,349	6,773	83,800 – 83,849	7,006	86,300 – 86,349	7,238	88,800 – 88,849	7,471
81,350 – 81,399	6,778	83,850 – 83,899	7,010	86,350 – 86,399	7,243	88,850 – 88,899	7,475
81,400 – 81,449	6,783	83,900 – 83,949	7,015	86,400 – 86,449	7,248	88,900 – 88,949	7,480
81,450 – 81,499	6,787	83,950 – 83,999	7,020	86,450 – 86,499	7,252	88,950 – 88,999	7,485
81,500 – 81,549	6,792	<b>\$84,000</b> – 84,049	\$7,024	86,500 – 86,549	7,257	<b>\$89,000</b> – 89,049	\$7,489
81,550 – 81,599	6,796	84,050 – 84,099	7,029	86,550 – 86,599	7,261	89,050 – 89,099	7,494
81,600 – 81,649	6,801	84,100 – 84,149	7,034	86,600 – 86,649	7,266	89,100 – 89,149	7,499
81,650 – 81,699	6,806	84,150 – 84,199	7,038	86,650 – 86,699	7,271	89,150 – 89,199	7,503
81,700 – 81,749	6,810	84,200 – 84,249	7,043	86,700 – 86,749	7,275	89,200 – 89,249	7,508
81,750 – 81,799	6,815	84,250 – 84,299	7,048	86,750 – 86,799	7,280	89,250 – 89,299	7,513
81,800 – 81,849	6,820	84,300 – 84,349	7,052	86,800 – 86,849	7,285	89,300 – 89,349	7,517
81,850 – 81,899	6,824	84,350 – 84,399	7,057	86,850 – 86,899	7,289	89,350 – 89,399	7,522
81,900 – 81,949	6,829	84,400 – 84,449	7,062	86,900 – 86,949	7,294	89,400 – 89,449	7,527
81,950 – 81,999	6,834	84,450 – 84,499	7,066	86,950 – 86,999	7,299	89,450 – 89,499	7,531
<b>\$82,000</b> – 82,049	\$6,838	84,500 – 84,549	7,071	<b>\$87,000</b> – 87,049	\$7,303	89,500 – 89,549	7,536
82,050 – 82,099	6,843	84,550 – 84,599	7,075	87,050 – 87,099	7,308	89,550 – 89,599	7,540
82,100 – 82,149	6,848	84,600 – 84,649	7,080	87,100 – 87,149	7,313	89,600 – 89,649	7,545
82,150 – 82,199	6,852	84,650 – 84,699	7,085	87,150 – 87,199	7,317	89,650 – 89,699	7,550
82,200 – 82,249	6,857	84,700 – 84,749	7,089	87,200 – 87,249	7,322	89,700 – 89,749	7,554
82,250 – 82,299	6,862	84,750 – 84,799	7,094	87,250 – 87,299	7,327	89,750 – 89,799	7,559
82,300 – 82,349	6,866	84,800 – 84,849	7,099	87,300 – 87,349	7,331	89,800 – 89,849	7,564
82,350 – 82,399	6,871	84,850 – 84,899	7,103	87,350 – 87,399	7,336	89,850 – 89,899	7,568
82,400 – 82,449	6,876	84,900 – 84,949	7,108	87,400 – 87,449	7,341	89,900 – 89,949	7,573
82,450 – 82,499	6,880	84,950 – 84,999	7,113	87,450 – 87,499	7,345	89,950 – 89,999	7,578

## Tax tables continued

<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>
<b>\$90,000 – 92,499</b>		<b>\$92,500 – 94,999</b>		<b>\$95,000 – 97,499</b>		<b>\$97,500 – 99,999</b>	
<b>\$90,000</b> – 90,049	\$7,582	92,500 – 92,549	\$7,815	<b>\$95,000</b> – 95,049	\$8,047	97,500 – 97,549	\$8,280
90,050 – 90,099	7,587	92,550 – 92,599	7,819	95,050 – 95,099	8,052	97,550 – 97,599	8,284
90,100 – 90,149	7,592	92,600 – 92,649	7,824	95,100 – 95,149	8,057	97,600 – 97,649	8,289
90,150 – 90,199	7,596	92,650 – 92,699	7,829	95,150 – 95,199	8,061	97,650 – 97,699	8,294
90,200 – 90,249	7,601	92,700 – 92,749	7,833	95,200 – 95,249	8,066	97,700 – 97,749	8,298
90,250 – 90,299	7,606	92,750 – 92,799	7,838	95,250 – 95,299	8,071	97,750 – 97,799	8,303
90,300 – 90,349	7,610	92,800 – 92,849	7,843	95,300 – 95,349	8,075	97,800 – 97,849	8,308
90,350 – 90,399	7,615	92,850 – 92,899	7,847	95,350 – 95,399	8,080	97,850 – 97,899	8,312
90,400 – 90,449	7,620	92,900 – 92,949	7,852	95,400 – 95,449	8,085	97,900 – 97,949	8,317
90,450 – 90,499	7,624	92,950 – 92,999	7,857	95,450 – 95,499	8,089	97,950 – 97,999	8,322
90,500 – 90,549	7,629	<b>\$93,000</b> – 93,049	\$7,861	95,500 – 95,549	8,094	<b>\$98,000</b> – 98,049	\$8,326
90,550 – 90,599	7,633	93,050 – 93,099	7,866	95,550 – 95,599	8,098	98,050 – 98,099	8,331
90,600 – 90,649	7,638	93,100 – 93,149	7,871	95,600 – 95,649	8,103	98,100 – 98,149	8,336
90,650 – 90,699	7,643	93,150 – 93,199	7,875	95,650 – 95,699	8,108	98,150 – 98,199	8,340
90,700 – 90,749	7,647	93,200 – 93,249	7,880	95,700 – 95,749	8,112	98,200 – 98,249	8,345
90,750 – 90,799	7,652	93,250 – 93,299	7,885	95,750 – 95,799	8,117	98,250 – 98,299	8,350
90,800 – 90,849	7,657	93,300 – 93,349	7,889	95,800 – 95,849	8,122	98,300 – 98,349	8,354
90,850 – 90,899	7,661	93,350 – 93,399	7,894	95,850 – 95,899	8,126	98,350 – 98,399	8,359
90,900 – 90,949	7,666	93,400 – 93,449	7,899	95,900 – 95,949	8,131	98,400 – 98,449	8,364
90,950 – 90,999	7,671	93,450 – 93,499	7,903	95,950 – 95,999	8,136	98,450 – 98,499	8,368
<b>\$91,000</b> – 91,049	\$7,675	93,500 – 93,549	7,908	<b>\$96,000</b> – 96,049	\$8,140	98,500 – 98,549	8,373
91,050 – 91,099	7,680	93,550 – 93,599	7,912	96,050 – 96,099	8,145	98,550 – 98,599	8,377
91,100 – 91,149	7,685	93,600 – 93,649	7,917	96,100 – 96,149	8,150	98,600 – 98,649	8,382
91,150 – 91,199	7,689	93,650 – 93,699	7,922	96,150 – 96,199	8,154	98,650 – 98,699	8,387
91,200 – 91,249	7,694	93,700 – 93,749	7,926	96,200 – 96,249	8,159	98,700 – 98,749	8,391
91,250 – 91,299	7,699	93,750 – 93,799	7,931	96,250 – 96,299	8,164	98,750 – 98,799	8,396
91,300 – 91,349	7,703	93,800 – 93,849	7,936	96,300 – 96,349	8,168	98,800 – 98,849	8,401
91,350 – 91,399	7,708	93,850 – 93,899	7,940	96,350 – 96,399	8,173	98,850 – 98,899	8,405
91,400 – 91,449	7,713	93,900 – 93,949	7,945	96,400 – 96,449	8,178	98,900 – 98,949	8,410
91,450 – 91,499	7,717	93,950 – 93,999	7,950	96,450 – 96,499	8,182	98,950 – 98,999	8,415
91,500 – 91,549	7,722	<b>\$94,000</b> – 94,049	\$7,954	96,500 – 96,549	8,187	<b>\$99,000</b> – 99,049	\$8,419
91,550 – 91,599	7,726	94,050 – 94,099	7,959	96,550 – 96,599	8,191	99,050 – 99,099	8,424
91,600 – 91,649	7,731	94,100 – 94,149	7,964	96,600 – 96,649	8,196	99,100 – 99,149	8,429
91,650 – 91,699	7,736	94,150 – 94,199	7,968	96,650 – 96,699	8,201	99,150 – 99,199	8,433
91,700 – 91,749	7,740	94,200 – 94,249	7,973	96,700 – 96,749	8,205	99,200 – 99,249	8,438
91,750 – 91,799	7,745	94,250 – 94,299	7,978	96,750 – 96,799	8,210	99,250 – 99,299	8,443
91,800 – 91,849	7,750	94,300 – 94,349	7,982	96,800 – 96,849	8,215	99,300 – 99,349	8,447
91,850 – 91,899	7,754	94,350 – 94,399	7,987	96,850 – 96,899	8,219	99,350 – 99,399	8,452
91,900 – 91,949	7,759	94,400 – 94,449	7,992	96,900 – 96,949	8,224	99,400 – 99,449	8,457
91,950 – 91,999	7,764	94,450 – 94,499	7,996	96,950 – 96,999	8,229	99,450 – 99,499	8,461
<b>\$92,000</b> – 92,049	\$7,768	94,500 – 94,549	8,001	<b>\$97,000</b> – 97,049	\$8,233	99,500 – 99,549	8,466
92,050 – 92,099	7,773	94,550 – 94,599	8,005	97,050 – 97,099	8,238	99,550 – 99,599	8,470
92,100 – 92,149	7,778	94,600 – 94,649	8,010	97,100 – 97,149	8,243	99,600 – 99,649	8,475
92,150 – 92,199	7,782	94,650 – 94,699	8,015	97,150 – 97,199	8,247	99,650 – 99,699	8,480
92,200 – 92,249	7,787	94,700 – 94,749	8,019	97,200 – 97,249	8,252	99,700 – 99,749	8,484
92,250 – 92,299	7,792	94,750 – 94,799	8,024	97,250 – 97,299	8,257	99,750 – 99,799	8,489
92,300 – 92,349	7,796	94,800 – 94,849	8,029	97,300 – 97,349	8,261	99,800 – 99,849	8,494
92,350 – 92,399	7,801	94,850 – 94,899	8,033	97,350 – 97,399	8,266	99,850 – 99,899	8,498
92,400 – 92,449	7,806	94,900 – 94,949	8,038	97,400 – 97,449	8,271	99,900 – 99,949	8,503
92,450 – 92,499	7,810	94,950 – 94,999	8,043	97,450 – 97,499	8,275	99,950 – 99,999	8,508